

Amendments to the Abstract:

Please amend the Abstract at page 80, lines 2-20, as follows:

B2
~~Disclosure is~~ A semiconductor device of a selective gate ~~region, comprising region~~
having a semiconductor layer, a first insulating film formed on the semiconductor layer, a
first electrode layer formed on the first insulating layer, and an element isolating region
~~comprising~~ including an element isolating insulating film formed to extend through the first
electrode layer and the first insulating film to reach an inner region of the semiconductor
layer, ~~the layer. The~~ element isolating region ~~isolating a~~ isolates an element region and ~~being~~
is self-aligned with the first electrode layer, a second insulating film is formed on the first
electrode layer and the element isolating region, and an open portion ~~exposing~~ exposes a
surface of the first electrode layer ~~being~~ and is formed in the second insulating film, ~~and a~~
film. A second electrode layer is formed on the second insulating film and the exposed
surface of the first electrode layer, the second electrode layer being electrically connected to
the first electrode layer via the open portion.